Summary of Key Differences between ESSER Fiscal Year 2022 Reporting and ESSER Fiscal Year 2021 Reporting

1. **Question 1.1: State Fiscal Years** – This question was updated to reflect that ESSER grantees will be completing their third year of reporting for ESSER I and their second year of reporting for ESSER II and ARP ESSER. State fiscal years will be automatically populated based on data reported by grantees in the 2021 APR.

2. **Question 2.1d: Remaining Grant Funds** – This amount will be automatically calculated for ESSER grantees based on data derived from G5 in question 2.1a, and reported by grantees in questions 2.1 b and 2.1c.

3. **Question 2.2b: SEA Expenditures of SEA Reserve** – This question was updated to remove 2.2b row a from the previous FY 2021 APR form that asked about direct expenditures by the SEA in the prior reporting period. This question was included in the FY 2021 APR form because direct expenditures were not captured in the FY 2020 APR form.

4. **Questions 2.4a, 2.4c, 2.5a, 2.5c, 2.6a, 2.6d, 3.a** – Language has been included to clarify how to report changes to the total award to subgrantees that may have occurred within or prior to the current reporting period. This guidance will be applicable across ESSER reporting.

5. **Questions 2.1b, 2.4b, 2.4d, 2.5b, 2.5d, 2.6b, 2.6f, 3.b3, 3.b4, and 3.b5** – The language for these questions has been updated to reflect that ESSER grantees should report total prior expenditures from all past reporting periods (i.e., "reporting period" has been updated to "reporting period**s**"). Prior subgrantee expenditure data reported by ESSER grantees in the 2021 APR will be provided to grantees before the 2023 data collection window.

6. **Question 4.c1: Access to Select Staff** – Language for this question has been updated to reflect that school FTE counts by staff type should be from the 2021-22 school year (as of September 30, 2021) to align with the 2022 APR reporting period.

7. **Question 5.a: Full-Time Equivalent (FTE) Positions** – In addition to previous snapshots, FTE data as of 9/30/2021 will be pre-filled for grantees based on data reported in the 2021 APR. ESSER grantees will be required to report an additional field in the 2022 APR: FTE positions as of 9/30/2022.

8. **Maintenance of Equity Reporting** – The required Maintenance of Equity data (previously questions 6a – 6e in the 2021 APR form) will not be reported within the current ESSER FY 2022 APR. However, this data will continue to be collected by the U.S. Department of Education's Office of State and Grantee Relations.